



MURMURIA & ASSOCIATES

CHARTERED ACCOUNTANTS

E-mail: murmuriaandassociates@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
M/s. RESET NETWORKS (OPC) PRIVATE LIMITED
CIN: U92100WB2021OPC243771

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **RESET NETWORKS (OPC) PRIVATE LIMITED** which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, (statement of changes in equity), and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Statements" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical





responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management for the standalone financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objective is to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with the Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or





in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

Report on other Legal and Regulatory Requirements

This report does not include a statement on the matters specified in Companies (Auditor's Report) Order, 2020 ("the Order") issued by the central government of india in terms of sub-section (11) of section 143 of the companies Act 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the Company.

As required by section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit:
- (b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;;
- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statement comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the companies (Accounts) Rules, 2014.
- (e) On the basis of the written representatives received from the Directors as on 31st march 2025 taken on record by the Board of Directors, none of the directors as on 31st march, 2025 from being appointed as a director in term of Section 164(2) of the Act.
- (f) Report on the adequacy of the Internal Financial Control over Financial Reporting under Clause (i) of sub- section 3 of section 143 of the companies Act, 2013('the Act')is enclosed as Annexure "B" to this report.





(g) With respect to the other matter to be includein the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations gives to us:

- i) As informed to us, the Company does not have any pending litigation which would impact its financial position.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any meterial foreseeable losses.
- iii) There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.
- iv) There were no amounts of dividend declared by the Company during the financial year ended on 31st March, 2025 under Section 123 of the Companies Act, 2013.
- v) There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.
- vi) There had been no notice that has caused to believe that the representation made with respect to Rule 11(e)(i) and (ii), contains any material mis statement.
- vii) The Company has preseved the statutory requirements for record retention and have not tempered with audit trail feature.

Sunil Murmuria

For,
Murmuria & Associates
Chartered Accountants
Sunil Murmuria
Proprietor
Firm Registration No. 316188E
Membership No. 052943
UDIN:25052943BMJCOS8622
Place: Kolkata
Date: 27/09/2025





ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF RESET NETWORKS (OPC) PRIVATE LIMITED AS ON 31ST MARCH, 2025.

On the basis of such checks as we considered appropriate and according to the information and explanation give to us during the course of our audit, we report that:

(i)	(a)	The Company has maintained proper record showing full particulars, including quantitative details and situation of its Fixed Assets.
	(b)	All the Assets have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
	(c)	According to the information and explanations given to us and on the basis of our examination of the record of the Company the title deeds of immovable property are held in the name of the company.
(ii)		As explained to us, the inventory is physically verified by the management at reasonable intervals during the year. No material discrepancy was noticed on physical verification of stock by the management as compared to the book records.
(iii)		According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, LLPs or other parties covered in the register maintained under Section 189 of the Companies Act, 2013, Consequently, the provisions of clauses 3(iii) (a)(b) & (c) of the order not applicable to the company.
(iv)		In respect of loans, investment, guarantees and security the provision of section 185 and 186 of Company Act, 2013 have been complied with.







		information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowing or payment of interest thereon to any lenders during the year. Hence, reporting under this clause is not applicable.
	(b)	According to the information and explanations given to us and based on our audit procedures, we report that the Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority.
	(c)	The Company has not raised any money by way of initial public offer or further public offer (including debt instrument) and term loan during the Year.
	(d)	According to the information and explanations given to us and based on our audit procedures, we report that no funds raised on short term basis have been used for long term purposes by the company.
	(e)	The Company neither has subsidiary or associate nor it had entered into agreement of joint venture and, hence, the reporting under clause 3(ix)(e) is not applicable.
	(f)	The Company neither has subsidiary or associate nor it had entered into agreement of joint venture and , hence, the reporting under clause 3(ix)(e) is not applicable
(x)		Based on the Audit procedures performed and the information and explanations given to us, we report that no material fraud by the company or on the company by the officers or employees has been noticed or reported during the course of our audit that causes the financial statements to be materially misstated.
(xi)		The Managerial remunerations has been paid or provision in accordance with the requisite approvals mandates by the provisions of section197 with schedule V to the Company Act.
(xii)		The Company is not a Nidhi Company hence this clause is not applicable.
(xiii)		Based on the audit procedure performed and according to the





		information and explanations given to us, transactions with related parties are in compliance with section 177 and 188 of Companies Act, 2013 were applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
(xiv)		The company has not made any preferential allotment or private placement of share or fully or partly convertible debentures during the year under review.
(xv)		The company has not entered into any no cash transaction with directors or persons connected with him.
(xvi)		The company is not required to be registered under section 45-IA of Reserve Bank of India Act, 1934. In our opinion, the Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India and accordingly, the provisions stated in paragraph clause 3 (xvi)(c) and 3 (xvi)(d) of the Order are not applicable to the Company.
(xv)		There are no amounts overdue for more than ninety days in respect of the loan granted to all parties.
(xvi)		According to the information and explanation provided to us, the loans granted which has fallen due during the year were not extended/renewed. Further, no fresh loans were granted to the same parties to settle the existing overdue loans.
(xvii)		On the basis of information, explanation and records furnished to us by the management, there were no transaction that was not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961.
(xviii)	(a)	The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
	(b)	The company has not made any preferential allotment or private





		placement of shares or fully, partly or optionally convertible during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.
(xix)	(a)	During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or noticed or reported during the year nor we have been informed of any such case by the Management.
	(b)	During the course of our examination of the books and records of the company, carried out in accordance with generally accepted auditing practices in India, and according to the information and explanations given to us as report under Section 143 (12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rule, 2014 was not required to be filed with the Central Government. Accordingly, the provisions stated in paragraph (xi)(b) of the Order are not applicable to the Company.
	(c)	The provision of Section 177(9) of the Act is not applicable; hence no reporting is required under this clause and, hence, the provisions stated in paragraph (xi)(c) of the Order are not applicable to the Company.
(xx)		Considering the provisions of Section 138 of the Companies Act, 2013, it is not mandatory for the company to have internal audit system. Accordingly, the provisions stated in paragraph 3(xiv)(a) and 3(xiv)(b) of the Order are not applicable to the Company.
(xxi)		According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company
(xxii)		There has been resignation of the statutory auditor during the





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		year and no issues, objections and concerns raised by the outgoing auditors.
(xxiii)		According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
(xxiv)		According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions stated in paragraph clause 3 (xx)(a) and 3 (xx)(b) of the Order are not applicable to the Company.
(xxv)		The company is not required to prepare consolidated financial statement and, hence, the reporting under clause 3(xxi) of the Order is not applicable.

Sunil Murmuria

For,

Murmuria & Associates

Chartered Accountants

Sunil Murmuria

Proprietor

FirmRegistration No. 316188E

Membership No. 052943

UDIN:25052943BMJCOS8622

Place: Kolkata

Date:27/09/2025





Annexure B to the Internal Financial Control under Clause (i) of sub-sections 3 of section 143 of the Company Act, 2013 ("the Act")

We have audited the Internal financial controls over financial report of **RESET NETWORKS (OPC) PRIVATE LIMITED** as on 31st March, 2025 in conjunction with our audit of the standalone financial statement of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial Controls based on the internal control over financial reports criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the preventions and deduction of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparations of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express the opinion on the Company's internal financial controls over financial reports based on our audit. We conducted our audit in accordance with the guidance note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) and Standard of Auditing issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and,





both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain the reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performance procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting including obtaining an understanding of financial controls over financial reporting, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's Internal Financial Controls over Financial Reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's Internal Financial Controls over Financial Reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and events that are recorded as dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of





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management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detections of unauthorized acquisition, use, or dispositions of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of Internal financial controls over Financial reporting, including the possibility of collusion or improper management override of controls, materials misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluations of the internal financial controls over financial reporting to future periods are subjects to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedure may deteriorate.

Sunil Murmuria

For,

Murmuria & Associates

Sunil Murmuria

Proprietor

Chartered Accountants

Firm Registration No. 316188E

Membership No. 052943

UDIN:25052943BMJCOS8622

Place: Kolkata

Date: 27/09/2025



RESET NETWORKS (OPC) PRIVATE LIMITED

CIN: U92100WB2021OPC243771

C/O JAYANTA DALAL, MAYARAN APARTMENT 48 SUBHAS SANGHA SQUARE, BENACHITY, DURGAPUR,
BARDHAMAN, WEST BENGAL 713213 INDIA

PAN: AAKCR8658Q

BALANCE SHEET AS ON 31st MARCH 2025

Amount in Rupees Hundreds

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	1	10000.00	5000.00
b) Reserves and Surplus	2	-8621.61	-8688.42
c) Money received against Share warrants		-	-
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	3	56287.72	16858.20
b) Deferred Tax Liabilities(Net)	4		-
c) Other Long -Term Liabilities			-
d) Long Term Provisions			-
(4) Current Liabilities			
a) Short-Term Borrowings	5	-	-
b) Trade Payables	6	-	-
c) Other Current Liabilities	7	237.42	191.00
d) Short Term Provisions	8	193.60	253.81
TOTAL		58097.13	13614.59
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets	9		
i) Property, Plant & Equipments	9(i)	11235.55	265.03
ii) Intangible Assets		-	-
iii) Capital Work in Progress		-	-
iv) Intangible Assets under development	9(iv)	7391.34	7391.34
b) Non-Current Investments		-	-
c) Deferred Tax Assets(Net)	10	159.50	19.49
d) Long -Term loans and Advances	11	-	-
e) Other non-current Assets	12	-	-
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	13	-	-
c) Trade Receivables	14	-	-
d) Cash and cash equivalents	15	6814.25	1817.90
e) Short-Term Loans and Advances	16	1580.00	-
e) Other current Assets	17	30916.48	4120.83
TOTAL		58097.13	13614.59

The accompanying notes are forming an integral part of the financial statements

Sunil MURMURIA
For,
MURMURIA & ASSOCIATES
Chartered Accountants
FRN- 316188E
Membership No 052943
UDIN: 25052943BMJCOS8622
Place: Kolkata
Date : 27.09.2025



ARNAB DALAL
Director
(DIN: 9102830)

RESET NETWORKS (OPC) PRIVATE LIMITED

CIN: U92100WB2021OPC243771

C/O JAYANTA DALAL, MAYARAN APARTMENT 48 SUBHAS SANGHA SQUARE, BENACHITY,
DURGAPUR, BARDHAMAN, WEST BENGAL 713213 INDIA

PAN: AAKCR8658Q

Statement of Profit and Loss for the year ended 31st March, 2025

Amount in Rupees Hundreds

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
Revenue from Operations	18	13717.46	3331.71
Other Income	19	7710.67	864.50
Total Revenue		21428.13	4196.21
Expenses:			
Cost of Material Consumed	20	-	-
Change in Inventories	21	-	-
Employees Benefit expenses	22	929.00	780.00
Finance costs	23	-	0.00
Depreciation	24	2629.48	134.97
Other expenses	25	17749.25	2380.03
Total expenses		21307.73	3295.00
Profit before exceptional & extraordinary items and tax		120.40	901.21
Exceptional & extraordinary Items		-	-
Profit before Tax		120.40	901.21
Less :			
Tax expense of Continuing operation :			
(1) Current tax	193.60		253.81
(2) Deferred tax	-140.01	53.59	-19.49
Profit from Continuing operation (after tax)		66.81	666.89
Earnings per equity share:			
(1) Basic		0.07	1.33
(2) Diluted		0.07	1.33

The accompanying notes are forming an integral part of the financial statements

Sunil Murmuria
For,
MURMURIA & ASSOCIATES
Chartered Accountants
FRN- 316188E
Membership No 052943
UDIN: 25052943BMJCOS8622
Place: Kolkata
Date : 27.09.2025



Arnab Dalal
ARNAB DALAL
Director
(DIN:9102830)

Note No. 1 Share Capital		Amount in Rupees Hundreds			
Particulars	As at 31.03.2025		As at 31.03.2024		
	Number	(Rs.)	Number	(Rs.)	
<u>Authorised :</u> 150000 Equity Shares of Rs. 10/- each	150000	15000.00	150000	15000.00	
	150000	15000.00	150000	15000.00	
<u>Issued, Subscribed & Paid up:</u> 100000 Equity Shares of Rs. 10/- each fully paid up	100000	10000.00	50000	5000.00	
Total	100000	10000.00	50000	5000.00	

Note No. 1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	As at 31.03.2025		As at 31.03.2024		
	Number	(Rs.)	Number	(Rs.)	
Equity Shares:					
Shares outstanding at the beginning of the year	50000	5000.00	50000	5000.00	
Shares Issued during the year	50000	5000.00	-	-	
Shares bought back during the year	-	-	-	-	
Shares outstanding at the end of the year	100000	10000.00	50000	5000.00	

Note No. 1(b) Right, Preferences and Restriction attached to Shares

Equity Shares

The company has only one class of Equity having a par value ₹10 per share.Each shareholders is eligible for one vote per share held.The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in portion to their shareholding.

Note No. 1 (c) Shares held by each shareholder holding more than 5% of shares

Name of Shareholder	As at 31.03.2025		As at 31.03.2024		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
ARNAB DALAL	100000	100%	50000	100%	

Note No. 1 (d) Shareholding of Promoters & % of change during the Year

Shares held Promoters at the end of the year	As at 31.03.2025			As at 31.03.2024		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
ARNAB DALAL	100000	100%	-	50000	100%	-

Note No. 2 Reserves and Surplus

Particulars	As at 31.03.2025			As at 31.03.2024		
Retained earning:-						
Opening Balance			-8688.42			-9355.31
(+) Net Profit/(Loss) for the current year			66.81			666.89
(-) Written Back in Current Year			-			-
Closing balance			-8621.61			-8688.42



Note No. 3 Long Term Borrowings					Amount in Rupees Hundreds			
Particulars	As at 31.03.2025		As at 31.03.2024					
	Non Current Maturities	Current Maturities	Non Current Maturities	Current Maturities				
<u>Secured Loan</u>								
	0.00	0.00	0.00	0.00				
Total (a)	0.00	0.00	0.00	0.00				
<u>Unsecured Loan</u>								
<u>From Directors & Their Relatives :</u>								
Loan From Other	8187.72	-	2100.00	-				
Loan from Jayanta Dalal	29300.00	-	6908.20	-				
Loan from Anjana Dalal	18800.00	-	7850.00	-				
Total (b)	56287.72	0.00	16858.20	0.00				
Total (a+b)	56287.72	0.00	16858.20	0.00				

Note No. 3 (a) Terms of Repayment of Loans

Loan from.....Bank was taken during the year..... The Loan is repayable in monthly instalments of ₹...../- each starting from along with interest @....., from the date of loan. The Loan is secured by hypothecation of vehicle and personal guarantee of directors of the company. The Loan has Mature in the year

Loan from.....Bank was taken during the year..... The Loan is repayable in monthly instalments of ₹...../- each starting from along with interest @....., from the date of loan. The Loan is secured by hypothecation of vehicle and personal guarantee of directors of the company. The Loan has Mature in the year

Note No. 4 Deferred Tax Liabilities

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 31.03.2024	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2025
Depreciation	-	-	-
Total	-	-	-
	-	-	-

Note No. 5 Short Term Borrowing

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
From Bank (Secured)	-	-
Total	-	-

Note No. 6 Trade Payable

Particulars	As at 31.03.2025	As at 31.03.2024
Sundry Creditors	0.00	0.00
Total	0.00	0.00



Amount in Rupees Hundreds						
Note No. 6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013, are as follows:						
Particulars					As at 31.03.2025	As at 31.03.2024
Trade Payable						
(a). Total outstanding dues of Micro, Small and medium Enterprises					0.00	0.00
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises.					0.00	0.00
Total					0.00	0.00
Note No. 6(b) Ageing Schedule of Trade Payable is as below As at March 31, 2025						
	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other	-	-	-	-	-	-
Disputed dues-MSME						
Disputed dues-Other						
Total Trade Payable	-	-	-	-	-	-
As at March 31, 2024						
	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other						-
Disputed dues-MSME						-
Disputed dues-Other						-
Total Trade Payable	-	-	-	-	-	-
Note No. 7 Other Current Liabilities						
Particulars				As at 31.03.2025	As at 31.03.2024	
Statutory Liabilities				237.42	191.00	
Others Current Liabilities				0.00	0.00	
Total				237.42	191.00	
Note No. 8 Short Term Provisions						
Particulars				As at 31.03.2025	As at 31.03.2024	
Income Tax Provision				193.60	253.81	
Total				193.60	253.81	



Note No. 10 Deferred Tax Assets		Amount in Rupees Hundreds	
Deferred tax Assets		As on 31.03.2025	As on 31.03.2024
Opening Balance		19.49	0.00
Tax as per Books		53.59	234.32
Tax as per IT		193.60	253.81
Deffered Tax Assets		<u>159.50</u>	<u>19.49</u>

Note No. 11 Long Term Loan & Advances

Particulars	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)
Unsecured, Considered Goods	-	-
Total	-	0.00

Note No. 11 (a) Loan & Advance in the nature of loan outstanding from prommters, directors, KMPs and related parties

Particulars	As at 31.03.2025		As at 31.03.2024	
	(Rs.)	%	(Rs.)	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
Total	-	-	-	-

Note No. 12 Other Non-Current Assets

Particulars	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)
Security Deposit	-	-
Total	-	0.00

Note No. 13 Inventories

Particulars	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)
Value and Certified by the Management		
Finished Goods		0.00
Raw Materials		0.00
(valued at cost or Net realisable value, whichever is lower)		0.00
Total	-	0.00

Note No. 14 Trade Receivable

Particulars	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)
Unsecured, Considered Goods		
Trade receivables outstanding for a period exceeding six months from the date they are due for payment		0.00
Other Trade receivables	0.00	0.00
Total	0.00	0.00

Note No. 14 (a) Trade Receivables ageing schedule

As at March 31, 2025

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		-	-				-
Undisputed-considered doubtful							-
Disputed-considered good							-
Disputed-considered doubtful							-
Total Trade Receivables	-	-	-	-	-	-	-

As at March 31, 2024

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good							-
Undisputed-considered doubtful							-
Disputed-considered good							-
Disputed-considered doubtful							-
Total Trade Receivables	-	-	-	-	-	-	-



Note No. 15 Cash & Cash Equivalent

Particulars	Amount in Rupees Hundreds	
	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)
<u>Balance with Bank</u>		
Bank Balances	5391.97	938.90
Cash in hand	1422.28	879.00
Total	6814.25	1817.90

Note No. 16 Short-Term Loans and Advances

Particulars	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)
Security Deposits	1580.00	0.00
Advance to Parties	-	0.00
Total	1580.00	0.00

Note No. 16 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	As at 31.03.2025		As at 31.03.2024	
	(Rs.)	%	(Rs.)	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
Total	-	-	-	-

Note No. 17 Others Current Assets

Particulars	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)
Other Current Assets	27539.97	4120.83
GST Receivables	3376.51	0.00
Total	30916.48	4120.83



Note No- 18 : Revenue from Operations

Amount in Rupees Hundreds

Particulars	As at 31.03.2025	As at 31.03.2024
Sales of Goods	-	-
Sales of Services	13717.46	3331.71
Total	13717.46	3331.71

Note No- 19 : Other Incomes

Particulars	As at 31.03.2025	As at 31.03.2024
Interest on Deposits	38.39	7.16
Gain/Profit on Sales of Securities	-	857.34
Other income relevant to Operating Activities	7672.28	-
Total	7710.67	864.50

Note No- 20 : Raw Material Consumed & Packaging

Particulars	As at 31.03.2025	As at 31.03.2024
Opening Stock of Raw Material & Packing Material	0.00	0.00
Add: Purchase (Purchase Packing Materials)	0.00	0.00
Less : Closing Stock of Packing Material	0.00	0.00
Total	0.00	0.00

Note No- 21 : Change in Inventories

Particulars	As at 31.03.2025	As at 31.03.2024
Opening Stock of Finished Goods	0.00	0.00
Closing Stock of Finished Goods	0.00	0.00
Total	0.00	0.00

Note No-22 : Employees Benefit expenses

Particulars	As at 31.03.2025	As at 31.03.2024
Salary, Wages, Bonus & Allowances	929.00	780.00
Staff Welfare Expenses	0.00	0.00
Total	929.00	780.00



Note No- 23 Financial Cost		Amount in Rupees Hundreds	
Particulars	As at 31.03.2025	As at 31.03.2024	
Interest on Bank OD and Others Relevant charges	0.00	0.00	
Total	0.00	0.00	

Note No- 24 : Depreciation and Amortisation Expenses			
Particulars	As at 31.03.2025	As at 31.03.2024	
Depreciations	2629.48	134.97	
Preliminary Expenses Writeen Off	0.00	0.00	
Total	2629.48	134.97	

Note No- 25 : Other Expenses			
Particulars	As at 31.03.2025	As at 31.03.2024	
Audit Fees	100.00	51.00	
Accounting Charges	60.00	0.00	
Input Consultancy/Technical Services	1604.93	336.84	
Banking and Others Relevant Charges	30.68	366.04	
Advertisement	1476.46	416.91	
Postage & Courier	115.34	293.61	
Consultancy Charges	440.00	0.00	
Food and Breverages for Staff	86.66	285.54	
Electrical Expenses	35.71	0.00	
Legel and Professional Charges	0.00	245.00	
Rent Expenses	9346.30	0.00	
Repair & Maintance	3000.00	0.00	
Printing & Stationery	105.08	0.00	
Power & Fuel Expenses	12.56	10.05	
Telephone & Others relevant Charges	99.69	0.00	
Travelling Expenses	63.18	252.24	
General Expenses	1172.65	122.81	
Total	17749.25	2380.03	



RESET NETWORKS (OPC) PRIVATE LIMITED

Note No: 9 Property, Plant & Equipment & Intangible Assets

Particulars	GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK	
	As at 31.03.2024	Additions during year	Disposals during the year	As at 31.03.2025	As at 31.03.2024	Depreciation for the year	On disposals	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
9(i) TANGIBLE ASSETS :										
Land	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-	-	-
Air Conditioners	-	-	-	-	-	-	-	-	-	-
Computer & Accessories	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	400.00	13600.00	-	14000.00	134.97	2629.48	-	2764.45	11235.55	-
Total	400.00	13600.00	-	14000.00	134.97	2629.48	-	2764.45	11235.55	-
Previous year's Figures	-	400.00	-	400.00	-	134.97	-	134.97	-	265.03
9(ii) INTANGIBLE ASSETS :										
Software & Digital Assets	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Previous year's Figures	-	-	-	-	-	-	-	-	-	-
9(iii) CAPITAL WORK IN PROGRESS :										
Total	-	-	-	-	-	-	-	-	-	-
9(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT :										
Software Under Development	-	7391.34	-	7391.34	-	-	-	-	7391.34	-
Total	0.00	7391.34	0.00	7391.34	0.00	0.00	0.00	0.00	7391.34	0.00



RESET NETWORKS (OPC) PRIVATE LIMITED

Sl. No.	Date of Purchase	Year Ending Date	Particulars	Original Cost of Assets		Used days in Previous Period (In Days)	Accumulated Depreciations (up to 31.03.2024)	WDV as on 01.04.2024	useful life of assets	Salvaged Value	Depreciable amount over whole life	Rate of Depreciations	Used during the year	Depreciations for the year 2024-2025	Remaining Useful life (In Days)	Accumulated Depreciations as on 31.03.2025	WDV as on 31.03.2025
				Existing	Addition												
TANGIBLE ASSETS																	
(A) LAND																	
(B) BUILDING																	
(C) PLANT & MACHINERY																	
Addition during the year																	
1	18-09-23	31-03-25	LED TV	40,000.00	-	195.00	13,497.00	26,503.00	3	2,000.00	38,000.00	63.16%	365	16,739.00	535	30,236.00	9,764.00
2	01-04-24	31-03-25	Music Equipment	-	1,360,000.00	-	-	-	15	68,000.00	1,292,000.00	18.10%	365	246,209.00	5110	246,209.00	1,113,791.00
Sub-Total				40,000.00	1,360,000.00		13,497.00	26,503.00		70,000.00	1,330,000.00			262,948.00		276,445.00	1,123,555.00
(D) OFFICE EQUIMENTS																	
INTANGIBLE ASSETS																	
Sub-Total																	
(F) MISCELLANEOUS ASSETS																	
TOTAL ASSETS				40,000.00	-		13,497.00	26,503.00		-	-			-		-	-



RESET NETWORKS (OPC) PRIVATE LIMITED

Depreciation as per Income Tax

Particulars	Rate of Depreciation	GROSS BLOCK					Depreciation	Net Block as on 31.03.2025
		Opening as on 01.04.2024	Addition up to 03.10.2024	Addition after 03.10.2024	Delation	Closing as on 31.03.2025		
<u>Tangible Assets :</u>								
Plant & Machinery	15%	340.00	13600.00	-	-	13940.00	2091.00	11849.00
Computer & Accessories	40%	-	-	-	-	-	-	-
Furniture	10%	-	-	-	-	-	-	-
<u>Intangible Assets :</u>								
Web Designing Software	25%	-	-	-	-	-	-	-
Total		340.00	13600.00	-	-	13940.00	2091.00	11849.00



RESET NETWORKS (OPC) PRIVATE LIMITED

(CIN: U92100WB2021OPC243771)

Registered Office: C/O Jayanta Dalal, Mayaran Apartment 48 Subhas
Sangha Square, Benachity Durgapur Bardhaman Wb- 713213 India

Email Id: info@reset93.net

Note No.01 Statement of Significant Accounting Policies

a) Basis of Accounting

- i) The financial statements have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP). These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 [Companies (Accounting Standards) Rules, 2014 as amended] and the other relevant provisions of the Companies Act, 2013 to the extent applicable to the company. The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis except in case of significant uncertainties
- ii) Financial Statements have been prepared in accordance with historical cost convention. These costs are not adjusted to reflect the impact of the changing value in the purchasing power of money.
- iii) The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

b) Property, Plant & Equipment

- i) Items of property, plant & equipment are carried at cost of acquisition less accumulated depreciation / impairment losses and subsidy, if any. Subsequent expenditure relating to items of property, plant & equipment is capitalized only if such expenditure results in the future benefits from the such item beyond its previously assessed standard of performance.

c) Depreciation / Amortization

- i) Depreciation on tangible assets is being provided on 'written down value' method over the useful lives of assets at the rates prescribed under Part C of Schedule II of the Companies Act, 2013. Depreciation for assets purchased / sold during a period is proportionately charged.

d) Investments

Long term investments are stated at cost unless there is other than temporary fall in the value. A provision for diminution is made to recognize a decline, other than temporary, in the value of long-term investments. Current investments are stated at lower of cost and fair value.

e) Impairment of Assets

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is to be charged to the profit and loss account in the year in which an asset is identified as impaired. The impairment loss if recognized in any accounting period is reversible if there is any change in the estimate of recoverable amount.

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- f) Revenue Recognition
Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from operations comprises of income from jobbing transactions which is recognized after netting off all transactions in securities / derivatives.

Other income comprises of interest income which is recognized on a time proportion accrual basis taking into the amount outstanding and rate applicable.

- g) Employee Benefits
i) Defined Contribution Plans
No contribution plan is not given to the Employees other than Salary Defined Benefit Plan

- h) Provision for Taxation
i) Provision for current tax is computed after taking into consideration the provision of Income Tax Act, 1961.
ii) Minimum Alternative Tax (MAT) paid in accordance with the tax laws, which give rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset when it is probable that the Company will pay normal income tax in coming years and the asset can be measured reliably.
iii) Deferred tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured on the basis of tax rates and tax laws enacted or substantively enacted at the balance sheet date.

- i) Earnings Per Share
i) Basic Earnings Per Share is calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events of bonus issues and share split.
ii) For the purpose of calculating Diluted Earnings Per Share, the net profit for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

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j) Cash Flow Statement
Cash flows Statement is not required for the company.

k) Provision

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are not discounted to its present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. They are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

l) Contingent Liabilities and Contingent Assets

Contingent assets are neither recognized nor disclosed in the financial statements. No provision is made for liabilities which are contingent in nature, unless it is probable that future events will confirm that the asset has been impaired or a liability incurred as at the balance sheet date and or reasonable estimate of the resulting loss can be made. However, all known, material contingent liabilities are disclosed by way of separate notes.

m) Events occurring after the date of Balance Sheet

Where material, events occurring after the date of the Balance Sheet are considered upto the date of approval of accounts by the Board of Directors.

Sunil Murmuria



For,
Murmuria & Associates
Chartered Accountants
Firm Registration No. 316188E
Membership No. 052943
UDIN: 25052943BMJCOS8622

Place: Kolkata
Date: 27/09/2025